



## Chart A – For Most People Who Must File

| If your filing status is...   | AND at the end of 2011 you were...* | THEN file a return if your gross income was at least...** |
|---|-------------------------------------|---|
| Single  | under 65                            | \$ 9,500  |
|   | 65 or older                         | \$10,950  |
| Married filing jointly***   | under 65 (both spouses)             | \$19,000  |
|   | 65 or older (one spouse)            | \$20,150  |
|   | 65 or older (both spouses)          | \$21,300  |
| Married filing separately<br>(see the instructions for line 3)                    | any age                             | \$ 3,700  |
| Head of household<br>(see the instructions for line 4)                            | under 65                            | \$12,200  |
|   | 65 or older                         | \$13,650  |
| Qualifying widow(er) with<br>dependent child<br>(see the instructions for line 5) | under 65                            | \$15,300  |
|   | 65 or older                         | \$16,450  |

\* If you were born on January 1, 1947, you are considered to be age 65 at the end of 2011.

\*\* **Gross income** means all income you received in the form of money, goods, property, and services that is not exempt from tax, including any income from sources outside the United States or from the sale of your main home (even if you can exclude part or all of it). Do not include any social security benefits unless (a) you are married filing a separate return and you lived with your spouse at any time in 2011 or (b) one-half of your social security benefits plus your other gross income and any tax-exempt interest is more than \$25,000 ( \$32,000 if married filing jointly). If (a) or (b) applies, see the instructions for lines 20a and 20b to figure the taxable part of social security benefits you must include in gross income. Gross income includes gains, but not losses, reported on Form 8949. Gross income from a business means, for example, the amount on Schedule C, line 7, or Schedule F, line 9. But, in figuring gross income, do not reduce your income by any losses, including any loss on Schedule C, line 7, or Schedule F, line 9.

\*\*\* If you did not live with your spouse at the end of 2011 (or on the date your spouse died) and your gross income was at least \$3,700, you must file a return regardless of your age.

Individuals who do not have a filing requirement based on this chart should also check Chart C, Other Situations When You Must File, and Chart D, Who Should File. Individuals with earned income but who do not have a filing requirement may be eligible for the Earned Income Credit.